



## **ANTI-CORRUPTION POLICY**

### **1. Introduction**

Centrotecnica considers compliance with laws and regulations in all the countries in which it operates to be of fundamental importance. The Company is committed to providing high-quality products and services and to competing in the market in accordance with the principles of free and fair competition, integrity, and transparency. All those who work for Centrotecnica must act with fairness, honesty, and integrity in carrying out business activities.

Compliance with these values and the rejection of any form of corruption, such as extortion or bribery, are mandatory and essential for the Company's interests and future opportunities. For this reason, Centrotecnica does not enter into or maintain relationships with parties who do not adhere to these principles.

### **2. Scope of Application**

This Policy provides Centrotecnica's employees and collaborators with guidelines and tools to identify and address issues that may arise in the course of business activities. It requires compliance with this Policy, with anti-corruption laws (against bribery and extortion), and with anti-money laundering laws and regulations aimed at combating criminal activities.

All those acting on behalf of Centrotecnica must read, understand, and comply with it.

Centrotecnica also requires the third parties with which it collaborates to recognise the importance of combating corruption, to be familiar with this Policy, and to adopt a culture of compliance aimed at preventing and detecting violations.

This Policy is made available through publication on the Company's official website.

### **3. Conduct**

This Policy is not exhaustive and does not address every aspect of compliance with Anti-Corruption Laws and/or Anti-Money Laundering Laws. It provides guidance on situations that may arise in the course of business activities in order to identify and prevent potential violations of the law. Recipients of this Policy must exercise common sense and sound judgement in situations not expressly covered and consult their supervisor or manager in case of doubt.



#### **4. General Prohibitions on Anti-Corruption Matters**

An increasing number of countries are adopting stricter anti-corruption regulations and intensifying enforcement by authorities. The anti-corruption laws relevant to Centrotecnica include the applicable national and international regulations in the countries in which it operates.

The following prohibitions apply to everyone, regardless of place of work or nationality.

1. No one may offer, promise, or provide a financial or other advantage to another person or to their relatives, whether in the public or private sector, where such advantage is intended to induce or reward the improper performance of a function or activity.  
An advantage means anything of economic value, such as money, gifts, travel, or entertainment; normal business courtesies must be occasional, lawful, and properly documented. Improper performance includes, for example, obtaining preferential treatment or influencing decisions.  
Corrupt intent may be inferred from the circumstances.
2. Indirect illicit payments through third parties are also prohibited. No one may offer, promise, or provide financial or other advantages to public officials or other parties in order to obtain or retain business or advantages for Centrotecnica.
3. It is also prohibited to request, accept, or agree to bribes or other advantages intended to improperly influence the performance of activities.

#### **5. General Anti-Money Laundering Requirements**

Centrotecnica condemns any activity aimed at terrorism or the subversion of the democratic order, as well as any criminal activity, including money laundering.

For the purpose of preventing money laundering:

- it is prohibited to engage in relationships with parties listed on sanctions lists, involved in criminal activities, with non-transparent corporate structures, or who refuse to provide information for due diligence purposes
- all accounting records and administrative documents must be prepared accurately, in full, and truthfully.

#### **6. Books and Accounting Records**

Centrotecnica maintains accurate and detailed books and accounting records and adopts an internal control system designed to ensure that all transactions are properly authorised and recorded and that no false or misleading entries are made.

Proper record-keeping, compliance with internal controls, and the timely reporting of payments and expenses are fundamental obligations for all those acting on behalf of Centrotecnica.

It is prohibited to carry out unrecorded transactions or to use personal funds to circumvent the requirements of this Policy.



## **7. Disciplinary Measures**

Centrotecnica and those acting on its behalf may be subject to investigations and administrative, civil, or criminal penalties in the event of violations of Anti-Corruption or Anti-Money Laundering Laws.

Any violation of this Policy or applicable laws will result in the adoption of disciplinary measures, up to and including termination of employment or contractual relationships, without prejudice to any further remedies provided by law.

## **8. Reporting**

An internal reporting policy is in place to ensure confidentiality and to prohibit retaliation against anyone who reports in good faith a violation or suspected violation of this Policy.

## **9. Final Provisions**

This Policy reinforces Centrotecnica's commitment to integrity and transparency and is made available through publication on the Company's official website.

The Policy is reviewed periodically and may be amended unilaterally at any time to meet regulatory or organisational requirements.

